

**96.14 - Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**

This heading covers :

- (1) **Smoking pipes** of all kinds (including calumets, chibouks or Turkish pipes, hookahs, etc.).
- (2) **Pipe bowls.**
- (3) **Cigar and cigarette holders.**
- (4) **Blocks of wood or briar root** roughly shaped for the manufacture of pipes.

The materials most commonly used in the manufacture of these articles (or of stems, mouthpieces or other parts) are terra-cotta and other ceramics, wood (box, cherry, etc.), briar root, amber, meerschaum, copal, ivory, mother-of-pearl, ebonite, steatite and clay.

The heading also includes the following parts : stems and mouthpieces for pipes; pipe-lids; absorbent pipe bowls; liners; inner parts (including filter cartridges), etc.

The heading **does not apply** to accessories (e.g., pipe-scrappers and pipe-cleaners); these fall in their own appropriate headings.